CHAPTER 55

COUNTY ZONING VARIANCE REVIEW H.F. 420

AN ACT authorizing the board of supervisors to review and remand a decision of the board of adjustment.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section 358A.10, Code 1989, is amended by adding the following new unnumbered paragraph:

<u>NEW UNNUMBERED PARAGRAPH</u>. The board of supervisors may provide for its review of variances granted by the board of adjustment before their effective date. The board of supervisors may remand a decision to grant a variance to the board of adjustment for further study. If remanded, the effective date of the variance is delayed for thirty days from the date of the remand.

Approved April 26, 1989

CHAPTER 56

ACCOUNTANCY EXAMINING BOARD H.F. 698

AN ACT relating to the accountancy examining board, including its membership, the use of the accountancy practitioner advisory council, and requirements for licensure as an accounting practitioner.

Be It Enacted by the General Assembly of the State of Iowa:

Section 1. Section 116.3, subsection 1, unnumbered paragraphs 1 and 2, Code 1989, are amended to read as follows:

An accountancy examining board is created within the professional licensing and regulation division of the department of commerce. The board consists of eight members, five of whom shall be certified public accountants, one of whom shall be from the a licensed accounting practitioner advisory council, and two of whom shall not be certified public accountants or licensed accounting practitioners and who shall represent the general public. A certified or licensed member shall be actively engaged in practice as a certified public accountant or accounting practitioner and shall have been so engaged for five years preceding appointment, the last two of which shall have been in Iowa. Professional associations or societies composed of certified public accountants or licensed accounting practitioners may recommend the names of potential board members to the governor. However, the governor is not bound by the recommendations. A board member shall not be required to be a member of any professional association or society composed of certified public accountants or licensed accounting practitioners. Members, except the member from the accounting practitioner advisory council, shall be appointed by the governor to staggered terms, subject to confirmation by the senate. The board member from the accounting practitioner advisory council shall serve a one year term and must be the most senior member of the accounting practitioner advisory council who has not served a term on the board in the previous two years.

As used in this chapter, "board" means the accountancy examining board established by this section. Upon the expiration of each of the terms and of each succeeding term, except that of the member from the accounting practitioner advisory council, a successor shall be